

RECORDATION NO. 23153-F FILED

OCT 10 2008

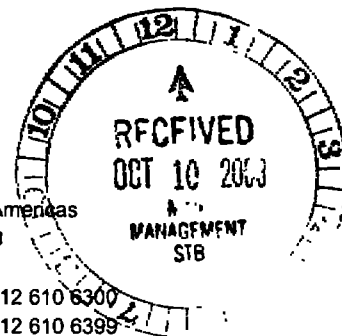
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ALLEN & OVERY

SURFACE TRANSPORTATION BOARD

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Mr. Vernon Williams
Secretary
Surface Transportation Board
395 E St., SW
Washington, D.C. 20423

Our ref 51231-00008 NY:4154714.1

October 8, 2008

Dear Mr. Williams:

Enclosed is an original and one counterpart of the documents described below, to be recorded pursuant to Section 11301 of Title 49 of the U.S. Code.

This document is an Amendment, a secondary document, dated September 17, 2008. The primary document to which it is connected is recorded under Recordation Number 23153A.

The names and addresses of the parties to the enclosed documents are:

Trustee:	U.S. Bank National Association, as successor to State Street Bank and Trust Company of Connecticut 225 Asylum Street, 23 rd Floor Hartford, Connecticut 06103
Lender:	AIG/ FP Funding (Cayman) Limited c/o Maples and Calder P.O. Box 309 Ugland House South Church Street Georgetown, Grand Cayman Cayman Islands KY1-1104

A description of the equipment covered by the documents follows:

Railcars within the various series described in Schedules A and B.

A fee of \$41.00 is enclosed.

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A short summary of the document to appear in the index follows:

Amendment to a Memorandum of Lease and Lease Supplement with Recordation Number 23153A, dated September 27, 2000 and covering railcars with the various series described in Schedules A and B.

Kind regards,

A handwritten signature in black ink, appearing to read 'Erika Singer', followed by a horizontal line.

Erika Singer
Associate

Encl

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SURFACE TRANSPORTATION BOARD

MEMORANDUM OF AMENDMENT TO MEMORANDUM OF LOAN AND SECURITY AGREEMENT

This Memorandum of Amendment to Memorandum of Loan and Security Agreement with Recordation Number 23153-A is made and entered into as of October 2, 2008, by and between U.S. BANK NATIONAL ASSOCIATION, as successor to State Street Bank and Trust Company of Connecticut, not in its individual capacity, but solely as Trustee (hereinafter "Trustee") and AIG-FP FUNDING (CAYMAN) LIMITED (hereinafter "Lender") respecting the Loan and Security Agreement (RAIL-2000-NL) (hereinafter "Loan Agreement") dated as of September 27, 2000, between Trustee and Lender.

Pursuant to the provisions of the Loan Agreement, Trustee and Lender hereby affirm and acknowledge that:

1. Trustee has agreed to grant the Lender a first priority security interest in the Replacement Items of Equipment described in Schedule A attached hereto and the Lender has agreed to release its security interest in the Items of Equipment described in Schedule B hereto and such discharged Items of Equipment are no longer deemed Items of Equipment for any purpose, subject to the terms defined in the Loan Agreement.
2. Lender and Trustee further acknowledge and affirm that this Memorandum of Amendment to Memorandum of Loan and Security Agreement is not a summary of the Loan Agreement nor a complete recitation of the terms and provisions thereof. Accordingly, Lender and Trustee hereby agree that in the event of a conflict between this Memorandum of Amendment to Memorandum of Loan and Security Agreement and the provisions of the Loan Agreement, the provisions of the Loan Agreement, as the case may be, shall control.
3. This Memorandum of Amendment to Memorandum of Loan and Security Agreement is being recorded with the Surface Transportation Board pursuant to 49 U.S.C. §11301.
4. This Memorandum of Amendment to Memorandum of Loan and Security Agreement is being recorded with the Registrar General of Canada pursuant to Section 105 of the Canada Transportation Act.

IN WITNESS WHEREOF, each of the parties hereto, pursuant to due corporate authority, has caused this Memorandum of Amendment to Memorandum of Loan and Security Agreement to be duly executed in its corporate name by its officers, thereunto duly authorized, all as of the date first written above.

TRUSTEE:

U.S. BANK NATIONAL
ASSOCIATION (as successor in
interest to State Street Bank and
Trust Company of Connecticut), not
in its individual capacity but solely
as Owner Trustee

By: Susan C. Merker

Name: Susan C. Merker
Vice President

Title: _____

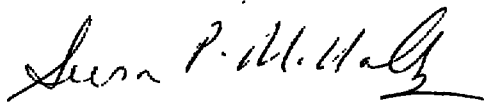
STATE OF Connecticut)

Hartford)
COUNTY OF _____)

SS:

On this 2nd of Oct, 2008, before me personally appeared Susan C. Merker,
to me personally known, who being duly sworn, state that she is Vice President of
U.S. BANK NATIONAL ASSOCIATION, that said instrument was signed on behalf of said
corporation by authority of its board of directors, and she acknowledged that the execution of the
foregoing instrument was the free act and deed of said corporation.

Notary Public



My Commission expires

SUSAN P. McNALLY
NOTARY PUBLIC
COMMISSION EXPIRES MARCH 31, 2010

LENDER:

AIG-FP FUNDING (CAYMAN)
LIMITED

By:  _____

Name: Christian Toft _____


Title: Authorized Signatory

STATE OF CONNECTICUT)

) SS: Wilton

COUNTY OF FAIRFIELD)

On this 20th of June, 2008, before me personally appeared Christian Toft to me personally known, who being duly sworn, state that he is an Authorized Signatory of AIG-FP FUNDING (CAYMAN) LIMITED, that said instrument was signed on behalf of said corporation by authority of its board of directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.


Notary Public

My Commission expires

AMIE MELESHKEWICH
NOTARY PUBLIC
MY COMMISSION EXPIRES NOV. 30, 2008

Schedule A

REPLACEMENT ITEMS

Car Mark	Car Type	Built Date	CC#
NATX 301292-A_AAS_EH	Tank	2004	709188
NATX 301294-A_AAS_EH	Tank	2004	709190
NATX 400292-A_AAT_FQ	Tank	2005	717634
NATX 400293-A_AAT_FQ	Tank	2005	717635
NATX 302369-A_AAT_FQ	Tank	2006	726285
NATX 302373-A_AAT_FQ	Tank	2006	726289
CEMX 1672	SM/GRAV	2007	733814
CEMX 1673	SM/GRAV	2007	733815
CEMX 1674	SM/GRAV	2007	733816
CEMX 1676	SM/GRAV	2007	733818
CEMX 1683	SM/GRAV	2007	733825
CEMX 1693	SM/GRAV	2007	733835
CEMX 1696	SM/GRAV	2007	733838

Schedule B

ITEMS TO BE REPLACED

Car Mark	Car Type	Built Date	CC#
NAHX 620440	Hopper	1998	404122
IIS 003235	Box	1998	385900
IIS 002867	Box	1998	374312
NAHX 581227	Plastic	1998	387273
NAHX 330130	SM/GRAY	1998	385311
NAHX 330121	SM/GRAY	1998	385302
NAHX 581256	Plastic	1998	387302
NAHX 330145	SM/GRAY	1998	385326
NAIX 230087	Tank	1998	380493
KPLX 005039	Coal	1998	683384
NATX 300238	Tank	1998	401528
NATX 300242	Tank	1998	401532
NATX 200246	Tank	1998	401536
NATX 300251	Tank	1998	401541
NATX 300255	Tank	1998	401545
NATX 300256	Tank	1998	401546
NATX 300278	Tank	2002	401568